



## INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

*We Protect Hoosiers and Our Environment.*

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**Governor**

*Thomas W. Easterly*  
**Commissioner**

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### **Announcement Concerning ELTF Payments (Electronic Payments and Two-Party Checks) and Vendor Information**

Indiana law requires that thirty (30) days after IDEM approves an Excess Liability Trust Fund (ELTF) claim for payment, the Auditor of the State (AOS) shall pay to the claimant the IDEM approved amount from money available in the ELTF.

Indiana AOS staff notified ELTF Claims staff of administrative deficiencies in claims received from IDEM that will prevent the AOS from paying claimants from the ELTF. These administrative deficiencies were noted during a recent internal review of ELTF Claims by the AOS. ELTF Claims staff and AOS staff are working together closely to resolve these issues, but applicants to the ELTF **must** be aware that several application procedures will be changed and ELTF claims staff will be requesting corrected claims applications for claims currently at IDEM in order to comply with AOS requirements necessary to satisfy the IRS concerning the reporting of 1099 Income for tank owners, tank operators or property owners where the USTs are located resulting from ELTF payments. Note that ELTF Claims staff will not deny a claim received prior to this announcement, but will require that it be corrected in order to be reimbursed.

**The Vendor Information forms must be updated as instructed, for two-party checks to be issued. Two-Party claims received on or after Wednesday, May 1, 2013 using the consultant's address and the Federal Tax ID number of the tank owner, tank operator or property owner will result in an administrative denial of the claim. (See Vendor Information instructions below.)**

### **Single Party Electronic Payments—IDEM and AOS Preferred Procedure for ELTF payments**

1. **Tank Owner, Tank Operator or Property Owner:** If an owner or operator is requesting payment from the ELTF for reimbursable costs, Section 1 of the ELTF Application (<https://forms.in.gov/Download.aspx?id=9671>) **must** contain the following information for the **tank owner, tank operator or property owner**:
  - a. legal name;
  - b. Federal Tax ID number (Taxpayer Identification Number (TIN)); and
  - c. legal mailing address of the tank owner or operator.

**ALL THE INFORMATION LISTED ABOVE FOR THE TANK OWNER, TANK OPERATOR OR PROPERTY OWNER MUST MATCH THE VENDOR INFORMATION FOR THE TANK OWNER, TANK OPERATOR OR PROPERTY OWNER ON FILE WITH THE AOS.** AOS cannot process the payment if the vendor information is incorrect. The tank owner or operator is responsible for ensuring that their vendor information is correct. Please see below for additional information concerning AOS vendor information.

2. **Persons Assigned ELTF Rights in accordance with 328 IAC 131(a) (2):** If a tank owner, tank operator or property owner has assigned the rights of reimbursement to another person then Section 1 of the ELTF Application **must** contain the following information for the person(s) assigned the rights of reimbursement:
- legal name;
  - Federal Tax ID number (Taxpayer Identification Number (TIN)); and
  - legal mailing address of the person assigned the rights of reimbursement.

ALL THE INFORMATION LISTED ABOVE FOR PERSON ASSIGNED ELTF RIGHTS MUST MATCH THE VENDOR INFORMATION FOR PERSON ASSIGNED ELTF RIGHTS ON FILE WITH THE AOS. AOS cannot process the payment if the vendor information is incorrect. The person assigned ELTF rights is responsible for ensuring that their vendor information is correct. Please see below for additional information concerning AOS vendor information.

**PLEASE NOTE:** IDEM will no longer process ELTF applications from persons with a valid assignment of rights as a joint check. If the applicant has a valid assignment of ELTF rights those must be processed as single party payments. A request for a two-party check under a valid assignment of rights will result in an administrative denial of the claim. For all ELTF reimbursement requests, the ELTF applicant must include a copy of an *Assignment of Rights* document with the ELTF Application.

### **Two-Party (Joint) Checks**

If the tank owner, tank operator or property owner is not requesting a single party electronic payment or has not assigned ELTF rights to another person, IDEM and AOS may pay a claim using a two-party (joint) check.

When requesting that the ELTF reimburse the tank owner, tank operator, property owner and another person through a two-party check, Section 1 of the ELTF application **must** be completed in accordance with the following in order for the AOS to issue a two-party check:

1. Name of applicant: The legal name of either the tank owner, tank operator or property owner.
2. Mailing address of applicant: The legal mailing address of the tank owner, tank operator or property owner.
3. Federal Tax ID number: The Federal Tax ID (TIN) number of the tank owner, tank operator or property owner.
4. Name of second party for joint check: The legal name of the second party.

ALL THE INFORMATION LISTED ABOVE FOR THE TANK OWNER, TANK OPERATOR OR PROPERTY OWNER MUST MATCH THE VENDOR INFORMATION FOR THE TANK OWNER, TANK OPERATOR OR PROPERTY OWNER ON FILE WITH THE AOS. AOS cannot process the payment if the vendor information is incorrect. The applicant is responsible for ensuring that their vendor information is correct. Please see below for additional information concerning AOS vendor information.

**PLEASE NOTE:** The tank owner, tank operator or property owner **MUST ALWAYS** be listed as the applicant for purposes of a two-party check. This is a clarification of the ELTF application by the AOS and a necessary requirement for payment from the AOS. An application that is submitted for reimbursement as a joint check with any person other than the tank owner, tank operator or property owner as the applicant will result in an administrative denial of a claim.

## **Vendor Information**

Vendor Information SF#53788--AOS Forms Page: <http://www.in.gov/auditor/2340.htm>

The AOS has provided the following clarifications to IDEM concerning the Vendor Information form (SF#53788):

### **Single Party Electronic Payments:**

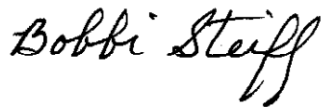
1. Tank owner, tank operator or property owner:
  - MUST have completed a Vendor Information form in order to receive payment.
  - The Remit Address must match the legal address for the tank owner, tank operator or property owner.
  - The Taxpayer Identification Number (TIN) MUST match the legal name of the tank owner, tank operator or property owner.
2. Persons assigned ELTF rights:
  - MUST have completed a Vendor Information form in order to receive payment.
  - The Remit Address must match the legal address for the person(s) assigned ELTF rights.
  - The Taxpayer Identification Number (TIN) MUST match the legal name of the person(s) assigned ELTF rights.

### **Two-Party (Joint) Checks:**

1. Tank owner, tank operator or property owner MUST be listed as the first party.
2. Tank owner, tank operator or property owner MUST have completed a Vendor Information form in order to receive payment.
3. The Remit Address MUST be the legal address for the tank owner, operator or property owner; NEVER the address of the second party.
4. The Taxpayer Identification Number (TIN) provided MUST match the legal name of the tank owner, tank operator or property owner.

If you have any questions, please contact me at 317-234-0935 or via email at [rsteiff@idem.IN.gov](mailto:rsteiff@idem.IN.gov).

Sincerely,



Bobbi Steiff  
Chief, Excess Liability Trust Fund Claims Section  
Underground Storage Tank Branch  
Office of Land Quality  
Indiana Department of Environmental Management